



# **Punjab Government Gazette**

## **EXTRAORDINARY**

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**PART I**

**GOVERNMENT OF PUNJAB**

DEPARTMENT OF LEGAL AND LEGISLATIVE AFFAIRS, PUNJAB

**NOTIFICATION**

The 26th September, 2018

**No.21-Leg./2018.-** The following Act of the Legislature of the State of Punjab received the assent of the Governor of Punjab on the 12th day of September, 2018, is hereby published for general information:-

**THE PUNJAB AGRICULTURAL PRODUCE MARKETS  
(AMENMDENT) ACT, 2018**

**(Punjab Act No. 20 of 2018)**

AN

ACT

further to amend the Punjab Agricultural Produce Markets Act, 1961.

BE it enacted by the Legislature of the State of Punjab in the Sixty-ninth year of the Republic of India as follows:-

1. (1) This Act may be called the Punjab Agricultural Produce Markets (Amendment) Act, 2018. Short title and commencement.  
(2) It shall come into force on and with effect from the date of its publication in the Official Gazette.
2. In the Punjab Agricultural Produce Markets Act, 1961 (hereinafter referred to as the principal Act), for section 25-A, the following section shall be substituted, namely:- Substitution of section 25-A of Punjab Act 23 of 1961.
  - "25-A. (1) The State Government, may by notification levy Agricultural Produce Price Stabilization Fee on the commission paid to a licensed commission agent on sale, purchase or both, of agricultural produce in the market yards declared under sections 7 to 7-F of this Act, at such rate, as may be notified by the Government from time to time.  
Price Stabilization Fund.
  - (2) All receipts under sub-section (1) shall be credited into a fund to be called the Price Stabilization Fund and the account of said Fund shall be maintained separately, which shall not be utilized for the purpose other than it is made for."

3. In the principal Act, in section 26, at the end of clause (xxi), for the sign " . ", the sign and word "; and " shall be substituted and thereafter, the following clause shall be added, namely:-  
Amendment in section 26 of Punjab Act 23 of 1961.  
"(xxii) contribution for Price Stabilization Fund."
4. In the principal Act, in section 28,-  
Amendment in section 28 of Punjab Act 23 of 1961.  
(i) the word "and" occurring at the end of clause (xx) shall be omitted;  
and  
(ii) at the end of clause (xxi), for the sign " . ", the sign and word "; and " shall be substituted and thereafter, the following clause shall be added, namely:-  
"(xxii) contribution for Price Stabilization Fund."

**VIVEK PURI,**

Secretary to Government of Punjab,  
Department of Legal and Legislative Affairs.

**PART I**

**GOVERNMENT OF PUNJAB**

DEPARTMENT OF LEGAL AND LEGISLATIVE AFFAIRS, PUNJAB

**NOTIFICATION**

The 26th September, 2018

**No.22-Leg./2018.-** The following Act of the Legislature of the State of Punjab received the assent of the Governor of Punjab on the 15th day of September, 2018, is hereby published for general information:-

**THE SALARY AND ALLOWANCES OF LEADER OF  
OPPOSITION IN LEGISLATIVE ASSEMBLY  
(SECOND AMENMDENT) ACT, 2018  
(Punjab Act No. 21 of 2018)**

AN

ACT

further to amend the Salary and Allowances of Leader of Opposition in Legislative Assembly Act, 1978.

BE it enacted by the Legislature of the State of Punjab in the Sixty-ninth Year of the Republic of India as follows:-

1. (1) This Act may be called the Salary and Allowances of Leader of Opposition in Legislative Assembly (Second Amendment) Act, 2018. Short title and commencement.  
(2) It shall come into force on and with effect from the date of its publication in the Official Gazette.
2. In the Salary and Allowances of Leader of Opposition in Legislative Assembly Act, 1978, in section 8, after sub-section (2), the following sub-section shall be added, namely:- Amendment in section 8 of Punjab Act 12 of 1978.  
"(3) If Leader of the Opposition does not avail of or surrenders his State car and wishes to use his private vehicle for official purpose then he shall be entitled to the same facilities as are admissible to a Minister under sub-section (3-A) of section 2 of the East Punjab Ministers' Salaries Act, 1947 and the rules framed thereunder."

**VIVEK PURI,**

Secretary to Government of Punjab,  
Department of Legal and Legislative Affairs.

**PART III**

**GOVERNMENT OF PUNJAB**

**DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)**

**NOTIFICATION**

The 18th September, 2018

**No. S.O.133/P.A.5/2017/Ss. 9, 11, 15 and 16/(Amd.)/2018 .-** In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.17/P.A.5/2017/Ss.9, 11, 15 and 16/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely:-

**AMENDMENT**

In the said notification, in the Table, -

(i) against serial number 7, in column (3),-

(a) for item (i) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(i) Supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]

hundred rupees and above per unit per day or equivalent.

*Explanation 1.-* This item includes such supply at a canteen, mess, cafeteria or dining space of an institution such as a school, college, hospital, industrial unit, office, by such institution or by any other person based on a contractual arrangement with such institution for such supply, provided that such a supply is not event based or occasional.

*Explanation 2.-* This item excludes the supplies covered under item 7 (v).

*Explanation 3.-* “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.

(ia) Supply, of goods, being food or any other article for human consumption or any drink, by the Indian Railways or Indian Railways Catering and Tourism Corporation Ltd. or their licensees, whether in trains or at platforms.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]”;
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- (b) in items (ii), (vi) and (viii),-
- A. for the words “declared tariff” wherever they occur, the words “value of supply” shall be substituted;
  - B. the Explanation shall be omitted;
- (c) for item (v), and the entries relating thereto in columns (3), (4) and (5), the following



shall be substituted, namely: -		
(3)	(4)	(5)
“(v) Supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, at Exhibition Halls, Events, Conferences, Marriage Halls and other outdoor or indoor functions that are event based and occasional in nature.	9	-”;
(ii) against serial number 9, for item (vi) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -		
(3)	(4)	(5)
“(vi) Multimodal transportation of goods. Explanation.- (a) “multimodal transportation” means carriage of goods, by at least two different modes of transport from the place of acceptance of goods to the place of delivery of goods by a multimodal transporter; (b) “mode of transport” means carriage of goods by road, air, rail, inland waterways or sea; (c) “multimodal transporter” means a person who,- a) enters into a contract under which he undertakes to perform multimodal transportation against freight; and b) acts as principal, and not as an agent either of the consignor, or consignee or of the carrier participating in the multimodal transportation and who assumes responsibility for the performance of the said contract.	6	-
(vii) Goods transport services other than (i), (ii), (iii), (iv), (v) and (vi) above.	9	-”;

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(iii) for serial number 22 and the entries relating thereto, the following shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)
“22	<b>Heading 9984</b> (Telecommunications, broadcasting and information supply services)	(i) Supply consisting only of e-book. <i>Explanation.</i> -For the purposes of this notification, “e-books” means an electronic version of a printed book (falling under tariff item 4901 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)) supplied online which can be read on a computer or a hand held device.	2.5	-
		(ii) Telecommunications, broadcasting and information supply services other than (i) above.	9	-”.

2. This notification shall be deemed to have come into force on and with effect from the 27th July, 2018.

**M.P. SINGH,**  
Additional Chief Secretary-cum-  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

**PART III**

**GOVERNMENT OF PUNJAB**

**DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)**

**NOTIFICATION**

The 18th September, 2018

**No. S.O.134/P.A.5/2017/S.11/(Amd.)/2018.-** In exercise of the powers conferred by sub-section (1) of section 11 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.37/P.A.5/2017/S.11/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely:-

**AMENDMENT**

In the said notification, -

- (i) in the Table, -
- (a) against serial number 4, in the entry in column (3), the words “Central Government, State Government, Union territory, local authority or” shall be omitted;
  - (b) against serial number 5, in the entry in column (3), the words “Central Government, State Government, Union territory, local authority or” shall be omitted;
  - (c) after serial number 9C and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“9D	Chapter 99	Services by an old age home run by Central Government, State Government or by an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961) to its residents (aged 60 years or more) against consideration upto twenty-five thousand rupees per month per member, provided that the consideration charged is inclusive of charges for boarding, lodging and maintenance.	Nil	Nil”;

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- (d) after serial number 10 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
	“10A Heading 9954	Services supplied by electricity distribution utilities by way of construction, erection, commissioning, or installation of infrastructure for extending electricity distribution network upto the tube well of the farmer or agriculturalist for agricultural use.	Nil	Nil”;

- (e) against serial number 14, in the entry in column (3), for the words “declared tariff”, the words “value of supply” shall be substituted;
- (f) against serial number 19A, in the entry in column (5), for the figures “2018”, the figures “2019” shall be substituted;
- (g) against serial number 19B, in the entry in column (5), for the figures “2018”, the figures “2019” shall be substituted;
- (h) after serial number 24 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
	“24A Heading 9967 or Heading 9985	Services by way of warehousing of minor forest produce.	Nil	Nil”;

- (i) after serial number 31 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
	“31A Heading 9971 or Heading 9991	Services by Coal Mines Provident Fund Organisation to persons governed by the Coal Mines Provident Fund and Miscellaneous Provisions Act, 1948 (46 of 1948).	Nil	Nil
	31B Heading 9971 or Heading 9991	Services by National Pension System (NPS) Trust to its members against consideration in the form of administrative fee.	Nil	Nil”;

- (j) after serial number 34 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
	“34A Heading 9971	Services supplied by Central Government, State Government, Union territory to their undertakings or Public Sector Undertakings (PSUs) by way of guaranteeing the loans taken by such undertakings or PSUs from the financial institutions.	Nil	Nil”;

- (k) against serial number 36A, in the entry in column (3), after figures “36”, the word and figures “or 40” shall be inserted;

- (l) after serial number 47 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
	“47A Heading 9983 or Heading 9991	Services by way of licensing, registration and analysis or testing of food samples supplied by the Food Safety and Standards Authority of India (FSSAI) to Food Business Operators.	Nil	Nil”;

- (m) after serial number 55 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
	“55A Heading 9986	Services by way of artificial insemination of livestock (other than horses).	Nil	Nil”;

- (n) after serial number 65A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
	“65B Heading 9991 or any other Heading	Services supplied by a State Government to Excess Royalty Collection Contractor (ERCC) by way of assigning the right to collect royalty on behalf of the State Government on the mineral dispatched by	Nil	Provided that at the end of the contract period, ERCC shall submit an account to the State Government and certify that the amount of goods and services tax

<p>the mining lease holders. <i>Explanation.</i>—"mining lease holder" means a person who has been granted mining lease, quarry lease or license or other mineral concession under the Mines and Minerals (Development and Regulation) Act, 1957 (67 of 1957), the rules made thereunder or the rules made by a State Government under sub-section (1) of section 15 of the Mines and Minerals (Development and Regulation) Act, 1957.</p>	<p>deposited by mining lease holders on royalty is more than the goods and services tax exempted on the service provided by State Government to the ERCC of assignment of right to collect royalty and where such amount of goods and services tax paid by mining lease holders is less than the amount of goods and services tax exempted, the exemption shall be restricted to such amount as is equal to the amount of goods and services tax paid by the mining lease holders and the ERCC shall pay the difference between goods and services tax exempted on the service provided by State Government to the ERCC of assignment of right to collect royalty and goods and services tax paid by the mining lease holders on royalty.";</p>
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(o) after serial number 77 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
	"77A Heading 9995	Services provided by an unincorporated body or a non-profit entity registered under any law for the time being in	Nil	Nil";

force, engaged in,-

(i) activities relating to the welfare  
of industrial or agricultural labour or  
farmers; or

(ii) promotion of trade, commerce,  
industry, agriculture, art, science,  
literature, culture, sports, education,  
social welfare, charitable  
activities and protection of  
environment,

to its own members against  
consideration in the form of  
membership fee upto an amount of  
one thousand rupees (Rs 1000/-)  
per member per year.

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(ii) in paragraph 3, in the Explanation, after clause (iii), the following clause shall be inserted,  
namely:-

“(iv) For removal of doubts, it is clarified that the Central and State Educational Boards  
shall be treated as Educational Institution for the limited purpose of providing services  
by way of conduct of examination to the students.”.

2. This notification shall be deemed to have come into force on and with effect from  
the 27th July, 2018.

**M.P. SINGH,**  
Additional Chief Secretary-cum-  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

**PART III**  
**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 18th September, 2018

**No. S.O.135 /P.A.5/2017/S.9/(Amd.)/2018.-** In exercise of the powers conferred by sub-section (3) of section 9 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No.S.O.35/P.A.5/2017/S.9/ 2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely:-

**AMENDMENT**

In the said notification, -

(i) in the Table, after serial number 10 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
"11	Services supplied by individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm to bank or non-banking financial company (NBFCs).	Individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm.	A banking company or a non-banking financial company, located in the taxable territory.";

(ii) in the Explanation, after clause (f), the following clause shall be inserted, namely: -  
'(g) "renting of immovable property" means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property.'

2. This notification shall be deemed to have come into force on and with effect from the 27th July, 2018.

**M.P. SINGH,**  
Additional Chief Secretary-cum-  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.



**PART III**

**GOVERNMENT OF PUNJAB**

**DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)**

**NOTIFICATION**

The 18th September, 2018

**No. S.O.136/P.A.5/2017/S.7/(Amd.)/2018.-** In exercise of the powers conferred by sub-section (2) of section 7 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, the Governor of Punjab, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 36/P.A.5/2017/S.7/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely:-

**AMENDMENT**

In the said notification, in the first paragraph,-

- (i) after the words “State Government”, the words “or Union territory” shall be inserted;
- (ii) after the word “Constitution”, the words “or to a Municipality under article 243W of the Constitution” shall be inserted.

2. This notification shall be deemed to have come into force on and with effect from the 27th July, 2018.

**M.P. SINGH,**

Additional Chief Secretary-cum-  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

**PART III**

**GOVERNMENT OF PUNJAB**

**DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)**

**NOTIFICATION**

The 18th September, 2018

**No. S.O.137/P.A.5/2017/Ss.9, 11, 15 and 16/(Amd.)/2018 .-** In exercise of the powers conferred by sub-section (3) of section 11 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the notification of the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.17/P.A.5/2017/Ss.9, 11, 15 and 16/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, is pleased to insert following explanation in the said notification, in the Table, against serial number 3, in column (3), in item (vi), after sub-item (c) namely:-

*“Explanation. - For the purposes of this item, the term ‘business’ shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities.”.*

2. This notification shall be deemed to have come into force on and with effect from the 27th July, 2018.

**M.P. SINGH,**  
Additional Chief Secretary-cum-  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

**PART III**

**GOVERNMENT OF PUNJAB**

**DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)**

**NOTIFICATION**

The 18th September, 2018

**No. S.O.138/P.A.5/2017/S.9/(Amd.)/2018.-** In exercise of the powers conferred by sub-section (1) of section 9 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No.S.O.16/P.A.5/2017/S.9/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely:-

**AMENDMENT**

In the said notification, -

(A) in Schedule I @ 2.5%,

(i) after S. No. 102 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

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“102 A.	2207	Ethyl alcohol supplied to Oil Marketing Companies for blending with motor spirit (petrol)”;
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(ii) in S. No. 123, for entries in columns (2) and (3), the following entries shall be substituted, namely:

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(2)	(3)
“2515 (except 2515 1210, 2515 1220, 25151290) or 6802	Ecaussine and other calcareous monumental or building stone alabaster [other than marble and travertine], other than polished stone which is ready to use”;

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(iii) after S. No. 170 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:-

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“170A	2809	Fertilizer grade phosphoric acid”;
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(iv) in S. No. 215, in the entry in column (3), the comma and words “, including coir pith compost put up in unit container and bearing a brand name” shall be inserted in the end;

(v) in S. No. 219, for the entry in column (3), the entry “Coir mats, matting, floor covering and handloom durries” shall be substituted;

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- (vi) in S. No. 219A, for the entry in column (3), the entry “all goods” shall be substituted;  
(vii) in S. No. 222, for entries in columns (2) and (3), the following entries shall be substituted, namely:

(2)	(3)
“61 or 6501	Article of apparel and clothing accessories or cap/topi, knitted or crocheted, of sale value not exceeding Rs 1000 per piece”;

- (viii) in S. No. 225, in column (3), for the figure “500” the figure “1000” shall be substituted;  
(ix) in S. No. 264, for the entry in column (3), the entry “Biomass briquettes or solid bio fuel pellets”, shall be substituted;

**(B) in Schedule II @ 6%, -**

- (i) S. No. 57B and the entries relating thereto shall be omitted;  
(ii) after S. No. 96 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

“96A	4409	Bamboo flooring”;
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- (iii) in S. No. 146, in the entry in column (3), the words “except the items covered in 219 in Schedule II”, shall be inserted in the end;  
(iv) S. No. 147 and the entries relating thereto shall be omitted;  
(v) after S. No. 185 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“185A	7419	99	Brass Kerosene Pressure Stove”;
	30		

- (vi) after S. No. 195A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“195AA	8420	Hand operated rubber roller”;
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- (vii) after S. No. 206 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“206A	87	Fuel Cell Vehicles ” ;
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- (viii) after S. No. 231A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“231B	9607	Slide fasteners”;
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- (ix) in S. No. 235, for entries in columns (2) and (3), the following entries shall be substituted, namely:-

(2)	(3)
“96190030, 96190040, or 96190090	All goods”;

**(C) in Schedule III @ 9%, -**

- (i) in S. No. 25, in column (3), after the words, “of any strength”, the words, and brackets “[other than ethyl alcohol supplied to Oil Marketing Companies for blending with motor spirit (petrol)]” shall be inserted;
- (ii) after S. No. 52 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:-

“52A	3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter
52B	3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium
52C	3210	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather”;

- (iii) after S. No. 54A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“54B	3214	Glaziers’ putty, grafting putty, resin cements, caulking compounds and other mastics; painters’ fillings; non- refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like” ;
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- (iv) in S. No. 137, in column (3), after the words, “or end-jointed”, the words and brackets, “[other than bamboo flooring]” shall be added;
- (v) in S. No. 177E, in column (3), the words “except the items covered in Sl. No. 123 in Schedule I” shall be inserted in the end;
- (vi) in S. No. 253, for the entry in column (3), the entry “Other articles of copper[other than Brass Kerosene Pressure Stove]” shall be substituted;
- (vii) after S. No. 319 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“319A	8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415”;
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(viii) in S. No. 321, for the entry in column (3), the entry “Calendering or other rolling machines, other than for metals or glass, and cylinders therefor[other than Hand operated rubber roller]” shall be substituted;

(ix) after S. No. 341 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“341A	8450	Household or laundry-type washing machines, including machines which both wash and dry” ;
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(x) after S. No. 376A and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:-

“376AA	8507 60 00	Lithium-ion Batteries
376AB	8508	Vacuum cleaners
376AC	8509	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508 [other than wet grinder consisting of stone as a grinder]
376AD	8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor”;

(xi) after S. No. 378 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“378A	8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545” ;
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(xii) after S. No. 383B and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“383C	8528	Television set (including LCD or LED television) of screen size not exceeding 68 cm” ;
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(xiii) after S. No. 401 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“401A	8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological unit)” ;
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(xiv) after S. No. 402 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“402A	8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles” ;
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(xv) after S. No. 403 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“403A	8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof [other than Self-loading or self-unloading trailers for agricultural purposes, and Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles]” ;
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(xvi) in S. No. 446, for entries in columns (2) and (3), the following entries shall be substituted, namely:

(2)	(3)
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“9607 20 00	Parts of slide fasteners”;
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(xvii) after S. No. 449A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“449AA	9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations”;
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**(D) in Schedule-IV @ 14%,**

- (i) S. Nos. 20, 21, 22, 24 and the entries relating thereto, shall be omitted;
- (ii) S. No. 120, and the entries relating thereto, shall be omitted;
- (iii) S. No. 130, and the entries relating thereto, shall be omitted;
- (iv) in S.No. 139, for the entry in column (3), the entry “Electric accumulators, including separators therefor, whether or not rectangular (including square) other than Lithium-ion battery” shall be substituted;
- (v) S. Nos. 140, 141, 142 and the entries relating thereto, shall be omitted;
- (vi) S. No. 146 and the entries relating thereto, shall be omitted;
- (vii) in S. No. 154, for the words, figures and brackets “[other than computer monitors not exceeding 20 inches and set top box for television]”, the words, figures and

brackets “[other than computer monitors not exceeding 20 inches, set top box for television and Television set ( including LCD and LED television) of screen size not exceeding 68 cm]”shall be substituted;

- (viii) S. No. 167 and the entries relating thereto, shall be omitted;
- (ix) S. No. 171 and the entries relating thereto, shall be omitted;
- (x) S. No. 175 and the entries relating thereto, shall be omitted;
- (xi) S. No. 224 and the entries relating thereto, shall be omitted.

2. This notification shall be deemed to have come into force on and with effect from the 27th July, 2018.

**M.P. SINGH,**  
Additional Chief Secretary-cum-  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.



**PART III**  
**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 18th September, 2018

**No. S.O.139/P.A.5/2017/S.11/(Amd.)/2018.-** In exercise of the powers conferred by sub-section (1) of section 11 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No.S.O.18/P.A.5/2017/S.11/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely:-

**AMENDMENT**

In the said notification, -

(1) in the Schedule,

(i) after S. No. 92 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“92 A.	1401	Sal leaves, siali leaves, sisal leaves, sabai grass”;
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(ii) after S. No. 93 A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“93 B.	1404 90 90	Vegetable materials, for manufacture of jhadoo or broom sticks”;
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(iii) for S. No. 102 A and entries relating thereto, the following serial number and entries shall be substituted, namely:-

“102A.	2306	De-oiled rice bran
		Explanation: The exemption applies to de-oil rice bran falling under heading 2306 with effect from 25th January, 2018”;

(iv) after S. No. 114 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

“114A	46	Khali Dona; goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass rope
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114B	44 or 68	Deities made of stone, marble or wood ”;
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(v) for S. No. 117 and the entries relating thereto, the following serial number and entries shall be substituted, namely:-

“117	48 or 4907 or 71	Rupee notes or coins when sold to Reserve Bank of India or the Government of India”;
(vi) after S. No. 132 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -		
“132A	53	Coir pith compost other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]”;
(vii) after S. No. 146 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -		
“146A	9619 00 10 or 9619 00 20	Sanitary towels (pads) or sanitary napkins; tampons”;
(viii) after S. No. 151 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -		
“152	Any Chapter except 71	Rakhi (other than those made of goods falling under Chapter 71)”

2. This notification shall be deemed to have come into force on and with effect from the 27th July, 2018.

**M.P. SINGH,**  
Additional Chief Secretary-cum-  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

**PART III**

**GOVERNMENT OF PUNJAB**

**DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)**

**NOTIFICATION**

The 18th September, 2018

**No. S.O.140/P.A.5/2017/S.54/Amd./2018.-** In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No.S.O.29/P.A.5/2017/S.54/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, , dated the 30th June, 2017, namely:-

**AMENDMENT**

In the said notification:-

1. serial numbers 6 to 20 shall be read as serial numbers 1 to 15;
2. in the opening paragraph the following proviso shall be inserted, namely,  
“*Provided that,-*
  - (i) nothing contained in this notification shall apply to the input tax credit accumulated on supplies received on or after the 1st day of August, 2018, in respect of goods mentioned at serial numbers 1, 2, 3, 4, 5, 6, 6A, 6B, 6C and 7 of the Table below; and
  - (ii) in respect of said goods, any unutilised input tax credit lying in balance, after payment of tax for and upto the month of July, 2018, on the inward supplies received up to the 31st day of July 2018, shall lapse.”.
2. This notification shall be deemed to have come into force on and with effect from the 27th July, 2018.

**M.P. SINGH,**

Additional Chief Secretary-cum-  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

**PART III**  
**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 18th September, 2018

**No. S.O.141/P.A.5/2017/S.11/2018.-** In exercise of the powers conferred by sub-section (1) of section 11 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased to exempt the intra-state supplies of handicraft goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter, as specified in the corresponding entry in column (2), from so much central tax leviable thereon under section 9 of the said Act as is in excess of the rate specified in column (4) of the said Table.

*Explanation -* For the purpose of this notification, the expression “handicraft goods” means “Goods predominantly made by hand even though some tools or machinery may also have been used in the process; such goods are graced with visual appeal in the nature of ornamentation or in-lay work or some similar work of a substantial nature; possess distinctive features, which can be aesthetic, artistic, ethnic or culturally attached and are amply different from mechanically produced goods of similar utility”

**Table**

S.No.	Chapter, Heading, Subheading or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
1.	3406	Handcrafted candles	6 %
2.	4202 22,4202 29, 4202 3110, 4202 3190, 4202 32, 4202 39	Handbags including pouches and purses; jewellery box	6 %
3.	4416, 4421 99 90	Carved wood products, art ware/decorative articles of wood (including inlay work, casks, barrel, vats)	6 %

PUNJAB GOVT. GAZ. (EXTRA), SEPTEMBER 26, 2018      2076  
(ASVN 4, 1940 SAKA)

4.	4414 00 00	Wooden frames for painting, photographs, mirrors etc	6 %
5.	4420	Statuettes & other ornaments of wood, wood marquetry & inlaid, jewellery box, wood lathe and lacquer work [including lathe and lacquer work, ambadi sisal craft]	6 %
6.	4503 90 90 4504 90	Art ware of cork [including articles of sholapith]	6 %
7.	4601 and 4602	Mats, matting and screens of vegetable material, basketwork, wickerwork and other articles of vegetable materials or other plaiting material, articles of loofah (including of bamboo, rattan, canes and other natural fibres, dry flowers (naturally dried), articles thereof, ringal, raambaan article, shola items, Kouna/chumthang (water reeds) crafts, articles of Water hyacinth, korai mat]	2.5 %
8.	4823	Articles made of paper mache	2.5 %
9.	5607, 5609	Coir articles	2.5 %
10.	56090020, 56090090	Toran, Doorway Decoration made from cotton yarn or woollen yarn and aabhala (mirror) with or without hanging flaps.	2.5%
11.	57	Handmade carpets and other handmade textile floor coverings (including namda/gabba)	2.5 %
12.	5804 30 00	Handmade lace	2.5 %
13.	5805	Hand-woven tapestries	2.5 %
14.	5808 10	Hand-made braids and ornamental trimming in the piece	2.5 %
15.	5810	Hand embroidered articles	2.5 %
16.	6117, 6214	Handmade/hand embroidered shawls of sale value not exceeding Rs. 1000 per piece	2.5 %
17.	6117, 6214	Handmade/hand embroidered shawls of sale value exceeding Rs. 1000 per piece	6 %
18.	6802	Carved stone products (e.g., statues, statuettes, figures of animals, writing sets, ashtray, candle stand)	6 %

PUNJAB GOVT. GAZ. (EXTRA), SEPTEMBER 26, 2018      2077  
(ASVN 4, 1940 SAKA)

19.	6815 99 90	Stone art ware, stone inlay work	6 %
20.	6912 00 10 6912 00 20	Tableware and kitchenware of clay and terracotta, other clay articles	6%
21.	6913 90 00	Statuettes & other ornamental ceramic articles (incl blue potteries)	6 %
22.	7009 92 00	Ornamental framed mirrors	6 %
23.	7018 10	Bangles, beads and small ware	2.5 %
24.	7018 90 10	Glass statues [other than those of crystal]	6 %
25.	7020 00 90	Glass art ware [ incl. pots, jars, votive, cask, cake cover, tulip bottle, vase ]	6 %
26.	7113 11 10	Silver filigree work	1.5 %
27.	7117	Handmade imitation jewellery (including natural seeds, beads jewelry, cardamom garland)	1.5 %
28.	7326 90 99	Art ware of iron	6 %
29.	7419 99	Art ware of brass, copper/ copper alloys, electro plated with nickel/silver	6 %
30.	7616 99 90	Aluminium art ware	6 %
31.	8306	Bells, gongs and like, non-electric, of base metal; statuettes, and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; (including Bidriware, Panchlogaartware, idol, Swamimalai bronze icons, dhokrajali)	6 %
32.	9405 10	Handcrafted lamps (including panchloga lamp)	6 %
33.	9401 50, 9403 80	Furniture of bamboo, rattan and cane	6 %
34.	9503	Dolls or other toys made of wood or metal or textile material [incl wooden toys of sawantwadi, Channapatna toys, Thanjavur doll)	6 %
35.	9504	Ganjifa card	6 %
36.	9601	Worked articles of ivory, bone, tortoise shell, horn, antlers, coral, mother of pearl, seashell other animal carving material	6 %

PUNJAB GOVT. GAZ. (EXTRA), SEPTEMBER 26, 2018      2078  
(ASVN 4, 1940 SAKA)

37.	9602	Worked vegetable or mineral carving, articles thereof, articles of wax, of stearin, of natural gums or natural resins or of modelling pastes etc, (including articles of lac, shellac)	6 %
38.	9701	Hand paintings drawings and pastels (incl Mysore painting, Rajasthan painting, Tanjore painting, Palm leaf painting, basolietc)	6 %
39.	9703	Original sculptures and statuary, in metal, stone or any other material	6 %

2. This notification shall be deemed to have come into force on and with effect from the 27th July, 2018.

**M.P. SINGH,**  
Additional Chief Secretary-cum-  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

**PART III**  
**GOVERNMENT OF PUNJAB**  
**DEPARTMENT OF TRANSPORT**  
**(TRANSPORT-II BRANCH)**

**NOTIFICATION**

The 24th September, 2018

**No. S.O.142/C.A.59/1988/Ss.99 and 100/Amd./2018.**-In exercise of the powers conferred by section 99 of the Motor Vehicles Act, 1988 [ Central Act No. 59 of 1988 ], and all other powers enabling him in this behalf, the Governor of Punjab is pleased to formulate a proposal further to amend the Punjab Transport Scheme, 2018.

Notice is hereby given that any person may within a period of 30 days from the date of publication of the above said proposal in the Official Gazette, file objections as required under sub-section (1) of section 100 of the aforesaid Act, to the Principal Secretary to Government of Punjab, Department of Transport, Punjab Civil Secretariate-2, Sector 9, Chandigarh against the proposed Scheme given below and such objections shall be considered by the State Government in accordance with the provisions of sub-section (2) of section 100 *ibid*.

**DRAFT SCHEME**

1. (1) The Scheme may be called the Punjab Transport (Amendment) Scheme, 2018.  
(2) It shall come into force on and with effect from the date of its publication in the Official Gazette.
2. In the Punjab Transport Scheme, 2018 (hereinafter referred to as the said scheme) in clause 3, in the table,

- (i) Serial No. B shall be omitted;
- (ii) after Serial No.A, the following serial No. shall be inserted, namely:-

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B.	Inter State	100	0	With seating capacity 39 or more excluding driver, with the further condition that air- conditioned stage carriages shall be run only by State Transport Undertakings only out of their overall share in each catagory.
	Routes*			

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\* (Provision relating to the Inter State Routes is being re-notified as the same is yet to be approved by the Government of India).



- (iii) against Serial No. D, under the heading captioned as " Classification of Routes", the sign and words "/ Other District Roads" shall be omitted; and
  - (iv) against Serial No. E, for the words " Rural Link Roads", the words "Other District Roads and Rural Link Roads" shall be substituted.
3. In the said scheme, in Appendix-1, under the heading captioned as "Punjab Roadways", for Serial No.1, the following Serial No. shall be substituted, namely:-
- " 1. Fazilka- Ferozepur -Patti via Kot Budha".

**SARVJIT SINGH, IAS,**  
Principal Secretary to Government of Punjab,  
Department of Transport